

INTRODUCTION

Government Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)* requires that certain detailed statistical information be presented in this section, typically in ten-year trends, to assist users in utilizing the basic financial statements, notes to the financial statements, and required supplementary information in order to assess the economic condition of the County. Provisions of this Statement require that governments preparing this statistical section are encouraged but not required, to report all years of information retroactively.

In this regard, when available, ten year trend information has been provided. When accounting data or other information is unavailable, statistical tables are footnoted to indicate as such. Generally, information was unavailable due to the following:

- Accounting data used in the preparation of the Comprehensive Annual Financial Reports prior to the County's implementation of changes in accounting and presentation called for in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, (implemented by the County in Fiscal Year 2002) was not archived in such a manner to enable a retroactive restatement of previous years accounting data.
- Non-accounting trend data called for by Statement No. 44 which was significantly different than data reported in previous fiscal years' statistical tables was either not available from external sources in the format required or was not available in internal archived data.

Financial Trends..... 162

These Tables contain information to help the reader understand how the County's financial performance and well-being have changed over time.

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These Tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity..... 174

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Demographic and Economic Information..... 178

These Tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information..... 180

These Tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in the following tables is derived from the comprehensive annual financial reports for the relevant year.

**Table 1**  
**County of San Diego**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**(In Thousands)**

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Net position</b>					
Governmental activities					
Net investment in capital assets	\$ 2,324,806	2,341,126	2,367,442	2,409,050	2,468,142
Restricted	169,983	223,565	224,635	162,318	181,198
Unrestricted	(668,868)	(541,048)	(197,916)	178,231	351,326
Total governmental activities net position	1,825,921	2,023,643	2,394,161	2,749,599	3,000,666
Business-type activities					
Net investment in capital assets	78,485	84,416	97,212	112,549	126,237
Restricted					-
Unrestricted	79,358	76,310	81,125	84,779	92,686
Total business-type activities net position	157,843	160,726	178,337	197,328	218,923
Primary government					
Net investment in capital assets	2,403,291	2,425,542	2,464,654	2,521,599	2,594,379
Restricted	169,983	223,565	224,635	162,318	181,198
Unrestricted	(589,510)	(464,738)	(116,791)	263,010	444,012
Total primary government net position	\$ 1,983,764	2,184,369	2,572,498	2,946,927	3,219,589
	Fiscal Year				
	2009	2010	2011	2012	2013
<b>Net position</b>					
Governmental activities					
Net investment in capital assets	\$ 2,582,854	2,595,105	2,675,240	2,770,556	2,861,061
Restricted	314,107	247,585	529,808	553,249	619,855
Unrestricted	319,669	535,103	365,165	454,565	514,015
Total governmental activities net position	3,216,630	3,377,793	3,570,213	3,778,370	3,994,931
Business-type activities					
Net investment in capital assets	148,146	164,845	163,268	162,874	167,430
Restricted					
Unrestricted	88,909	87,254	89,602	87,348	81,185
Total business-type activities net position	237,055	252,099	252,870	250,222	248,615
Primary government					
Net investment in capital assets	2,731,000	2,759,950	2,838,508	2,933,430	3,028,491
Restricted	314,107	247,585	529,808	553,249	619,855
Unrestricted	408,578	622,357	454,767	541,913	595,200
Total primary government net position	\$ 3,453,685	3,629,892	3,823,083	4,028,592	4,243,546

**Table 2**  
**County of San Diego**  
**Changes in Net Position**  
**For the Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**(In Thousands)**

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Expenses</b>					
Governmental activities					
General government	\$ 234,759	232,826	240,158	249,993	298,607
Public protection	1,173,532	960,227	1,021,464	1,079,320	1,180,114
Public ways and facilities	160,344	122,797	128,268	133,148	144,452
Health and sanitation	564,796	545,805	559,709	580,384	638,869
Public assistance	1,052,911	972,592	1,015,481	1,043,454	1,114,453
Education	31,722	27,394	32,488	33,223	36,355
Recreation and cultural	26,493	21,405	23,376	28,469	33,941
Interest on long-term debt	91,897	106,612	116,692	146,997	119,138
Total governmental activities expenses	3,336,454	2,989,658	3,137,636	3,294,988	3,565,929
Business-type activities					
Airport	7,373	8,117	7,699	8,209	8,848
Wastewater Management	4,005	5,076	4,733	4,422	5,320
Sanitation District	15,828	20,564	15,133	15,620	17,574
Total business-type activities expenses	27,206	33,757	27,565	28,251	31,742
Total primary government expenses	3,363,660	3,023,415	3,165,201	3,323,239	3,597,671
<b>Program revenues</b>					
Governmental activities					
Charges for services:					
General government	93,143	84,769	99,083	98,365	130,645
Public protection	206,679	229,150	202,941	201,332	217,953
Other activities	122,139	100,465	153,535	153,717	137,020
Operating grants and contributions	1,914,614	1,867,829	2,067,803	2,113,585	2,152,380
Capital grants and contributions	67,357	32,303	5,283	7,559	24,474
Total governmental activities program revenues	2,403,932	2,314,516	2,528,645	2,574,558	2,662,472
Business-type activities					
Charges for services:					
Airport	6,734	8,345	7,433	9,367	16,097
Wastewater management	5,447	5,357	4,322	4,662	5,318
Sanitation district	15,765	16,949	17,251	17,995	20,060
Operating grants and contributions	4,153	3,700	9,994	8,257	7,725
Capital grants and contributions	1,539	1,036	58	464	
Total business-type program revenues	33,638	35,387	39,058	40,745	49,200
Total primary government program revenues	2,437,570	2,349,903	2,567,703	2,615,303	2,711,672
<b>Net (Expense) Revenue</b>					
Governmental activities	(932,522)	(675,142)	(608,991)	(720,430)	(903,457)
Business-type activities	6,432	1,630	11,493	12,494	17,458
Total primary government net (expense) revenue \$	(926,090)	(673,512)	(597,498)	(707,936)	(885,999)

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**Table 2**  
**County of San Diego**  
**Changes in Net Position**  
**For the Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**(In Thousands)**

(Continued)

	Fiscal Year				
	2009	2010	2011	2012	2013
<b>Expenses</b>					
Governmental activities					
General government	\$ 275,508	304,305	229,767	271,485	240,409
Public protection	1,158,162	1,091,910	1,128,967	1,179,815	1,236,708
Public ways and facilities	151,125	131,982	130,239	132,166	135,432
Health and sanitation	678,217	681,448	721,939	790,907	851,246
Public assistance	1,177,320	1,171,603	1,191,559	1,175,678	1,183,923
Education	42,424	39,165	35,734	34,669	34,104
Recreation and cultural	34,542	33,629	36,699	36,128	34,204
Interest on long-term debt	118,927	111,942	106,381	102,338	95,801
Total governmental activities expenses	3,636,225	3,565,984	3,581,285	3,723,186	3,811,827
Business-type activities					
Airport	10,614	12,389	12,876	12,736	14,107
Wastewater Management	16,666	5,523	5,806	5,980	22,936
Sanitation District	5,794	18,831	21,699	22,335	5,754
Total business-type activities expenses	33,074	36,743	40,381	41,051	42,797
Total primary government expenses	3,669,299	3,602,727	3,621,666	3,764,237	3,854,624
<b>Program revenues</b>					
Governmental activities					
Charges for services:					
General government	93,939	90,503	92,085	99,872	98,205
Public protection	215,343	204,405	235,913	237,632	244,612
Other activities	133,834	150,461	160,067	168,851	153,958
Operating grants and contributions	2,181,366	2,192,591	2,211,946	2,317,522	2,467,966
Capital grants and contributions	60,703	33,246	25,329	11,005	32,728
Total governmental activities program revenues	2,685,185	2,671,206	2,725,340	2,834,882	2,997,469
Business-type activities					
Charges for services:					
Airport	9,397	9,299	11,301	11,568	11,077
Wastewater management	6,567	6,616	6,509	6,502	6,561
Sanitation district	20,114	19,823	20,431	18,406	18,564
Operating grants and contributions	12,974	15,330	1,544	539	4,933
Capital grants and contributions					
Total business-type program revenues	49,052	51,068	39,785	37,015	41,135
Total primary government program revenues	2,734,237	2,722,274	2,765,125	2,871,897	3,038,604
<b>Net (Expense) Revenue</b>					
Governmental activities	(951,040)	(894,778)	(855,945)	(888,304)	(814,358)
Business-type activities	15,978	14,325	(596)	(4,036)	(1,662)
Total primary government net (expense) revenue	\$ (935,062)	(880,453)	(856,541)	(892,340)	(816,020)

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**Table 2**  
**County of San Diego**  
**Changes in Net Position**  
**For the Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**(In Thousands)**

(Continued)

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>General revenues and other changes in net position</b>					
Governmental activities					
Taxes:					
Property taxes	\$ 496,917	441,716	516,569	559,726	637,491
Other taxes	4,200	96,927	34,219	26,760	20,374
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)		203,788	261,695	277,930	303,348
Sales and use taxes	50,046	8,524	23,475	26,534	24,872
Investment earnings	18,452	38,066	63,810	88,974	87,554
Other general revenues		83,079	78,651	95,343	80,804
Total governmental general revenues	569,615	872,100	978,419	1,075,267	1,154,443
Special Item: gain or loss on sale of properties					
Transfers	673	764	1,090	601	81
Total governmental activities	570,288	872,864	979,509	1,075,868	1,154,524
Business-type activities					
Investment earnings	417	1,730	7,048	4,189	4,113
Other general revenues		287	160	2,909	105
Total business-type general revenues	417	2,017	7,208	7,098	4,218
Transfers	(673)	(764)	(1,090)	(601)	(81)
Total business-type activities	(256)	1,253	6,118	6,497	4,137
Total primary government	570,032	874,117	985,627	1,082,365	1,158,661
<b>Change in net position</b>					
Governmental activities	(362,234)	197,722	370,518	355,438	251,067
Business-type activities	6,176	2,883	17,611	18,991	21,595
Total change in net position	\$ (356,058)	200,605	388,129	374,429	272,662

(1) In 2005, the County's share of vehicle license fee (VLF) was eliminated and replaced with property tax revenue

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**Table 2**  
**County of San Diego**  
**Changes in Net Position**  
**For the Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**(In Thousands)**

(Continued)

	Fiscal Year				
	2009	2010	2011	2012	2013
<b>General revenues and other changes in net position</b>					
Governmental activities					
Taxes:					
Property taxes	\$ 618,048	593,553	580,570	616,183	587,145
Other taxes	15,167	15,991	16,207	17,200	20,912
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	316,925	308,842	303,625	304,614	303,646
Sales and use taxes	22,435	20,576	22,457	25,055	24,809
Investment earnings	57,859	30,941	22,024	12,338	3,504
Other general revenues	118,929	85,693	104,260	110,676	90,789
Total governmental general revenues	1,149,363	1,055,596	1,049,143	1,086,066	1,030,805
Transfers	151	345	(778)	(28)	114
Extraordinary gain				10,423	
Total governmental activities	1,149,514	1,055,941	1,048,365	1,096,461	1,030,919
Business-type activities					
Investment earnings	2,237	1,046	582	1,151	46
Other general revenues	68	18	7	209	123
Total business-type general revenues	2,305	1,064	589	1,360	169
Transfers	(151)	(345)	778	28	(114)
Total business-type activities	2,154	719	1,367	1,388	55
Total primary government	1,151,668	1,056,660	1,049,732	1,097,849	1,030,974
<b>Change in net position</b>					
Governmental activities	198,474	161,163	192,420	208,157	216,561
Business-type activities	18,132	15,044	771	(2,648)	(1,607)
Total change in net position	\$ 216,606	176,207	193,191	205,509	214,954

(1) In 2005, the County's share of vehicle license fee (VLF) was eliminated and replaced with property tax revenue

**Table 3**  
**County of San Diego**  
**Fund Balances Governmental Funds**  
**Last Ten Fiscal Years**  
**(In Thousands)**

	Fiscal Year				
	2004	2005	2006	2007	2008
General Fund					
Reserved	\$ 213,292	291,832	272,936	410,244	273,231
Unreserved	337,708	375,626	625,949	744,838	947,235
Total general fund	551,000	667,458	898,885	1,155,082	1,220,466
All Other Governmental Funds					
Reserved	208,900	284,316	278,878	274,024	199,472
Unreserved, reported in:					
Special Revenue Funds (1)	523,399	481,792	633,430	624,996	672,652
Capital Projects Funds	10,864	84,389	65,452	73,923	30,210
Total other governmental funds	\$ 743,163	850,497	977,760	972,943	902,334
	Fiscal Year				
	2009	2010	2011	2012	2013
General Fund					
Reserved	\$ 266,434	162,257			
Unreserved	923,604	1,057,851			
Nonspendable(2)			11,257	12,443	12,347
Restricted (2)			214,956	245,713	295,264
Committed (2)			514,739	515,234	464,831
Assigned (2)			40,614	51,325	184,526
Unassigned (2)			612,814	663,132	644,454
Total general fund	1,190,038	1,220,108	1,394,380	1,487,847	1,601,422
All Other Governmental Funds					
Reserved	213,984	175,900			
Unreserved, reported in:					
Special Revenue Funds (1)	668,626	705,469			
Capital Projects Funds	157,221	89,926			
Nonspendable (2)			5,148	5,281	5,600
Restricted (2)			372,730	424,512	433,952
Committed (2)			467,950	440,767	413,796
Total other governmental funds	\$ 1,039,831	971,295	845,828	870,560	853,348

(1) The increase in the unreserved fund balance of special revenue funds was principally due to the proceeds received from the issuance of San Diego County Tobacco Securitization Corporation Series Tobacco Settlement Asset-Backed Bonds in 2006.

(2) Beginning in fiscal year 2011, governmental fund balances are required to be reported as nonspendable, restricted, committed, assigned, and unassigned.

**Table 4**  
**County of San Diego**  
**Changes in Fund Balances Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**(In Thousands)**

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Revenues:</b>					
Taxes	\$ 497,178	717,174	1,102,032	1,146,937	971,616
Licenses, permits and franchise fees	42,252	42,954	41,824	43,807	45,257
Fines, forfeitures and penalties	46,495	55,538	60,071	58,355	63,014
Revenue from use of money and property	25,867	50,811	76,608	93,246	137,963
Aid from other governmental agencies:					
State	1,201,278	1,080,663	867,063	927,850	1,169,642
Federal	701,057	729,725	793,039	820,851	908,582
Other	69,860	74,272	94,866	100,323	79,066
Charges for current services	277,637	286,631	314,021	325,049	312,018
Other	65,913	84,410	67,419	76,680	73,745
Total revenues	2,927,537	3,122,178	3,416,943	3,593,098	3,760,903
<b>Expenditures:</b>					
General government	216,183	211,521	199,349	233,471	277,286
Public protection	1,216,276	939,070	1,014,653	1,065,984	1,145,807
Public ways and facilities	115,426	84,560	67,145	74,319	80,051
Health and sanitation	562,657	541,921	556,165	577,389	633,382
Public assistance	1,053,545	970,208	1,011,315	1,043,293	1,111,701
Education	31,308	27,119	32,043	32,961	35,569
Recreation and cultural	24,702	19,614	22,964	26,774	32,042
Total CAFR Governmental functions	3,220,097	2,794,013	2,903,634	3,054,191	3,315,838
Capital outlay	54,958	54,157	109,897	138,017	157,818
Debt service:					
Principal	69,839	60,849	57,245	73,816	184,614
Interest	92,503	94,556	109,491	116,095	107,631
Bond issuance costs	4,095	1,915	6,172	885	
Payment to refunded bond escrow agent			24,256		
Total expenditures	3,441,492	3,005,490	3,210,695	3,383,004	3,765,901
Excess (deficiency) of revenues over (under) expenditures	(513,955)	116,688	206,248	210,094	(4,998)
<b>Other financing sources (uses)</b>					
Sale of capital assets	4,044	18,400	12,355	1,601	68
Issuance of bonds and loans:					
Face value of bonds issued		83,510	166,611	42,390	
Face value of loans issued		160		462	
Discount on issuance of bonds			(20,501)		
Premium on issuance of bonds		5,960	1,308	606	
Long-term debt proceeds	454,179				
Refunding bonds issued		28,885	461,230		
Payment to refunded bond escrow agent		(31,633)	(467,458)		
Transfers in	776,167	819,490	867,973	512,386	594,512
Transfers (out)	(777,180)	(819,627)	(868,908)	(514,680)	(594,882)
Total other financing sources (uses)	457,210	105,145	152,610	42,765	(302)
Net change in fund balances	\$ (56,745)	221,833	358,858	252,859	(5,300)
Debt service as a percentage of noncapital expenditures	4.79%	5.27%	5.38%	5.85%	8.10%

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**Table 4**  
**County of San Diego**  
**Changes in Fund Balances Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**(In Thousands)**

(Continued)

	Fiscal Year				
	2009	2010	2011	2012	2013
<b>Revenues:</b>					
Taxes	973,899	946,324	934,737	966,512	941,644
Licenses, permits and franchise fees	49,990	47,578	51,144	51,823	52,746
Fines, forfeitures and penalties	59,348	57,869	54,267	53,818	50,070
Revenue from use of money and property	70,911	46,100	39,545	29,765	21,918
Aid from other governmental agencies:					
State	1,161,312	1,136,756	1,192,401	1,276,289	1,374,266
Federal	858,066	963,285	945,168	969,818	946,356
Other	144,205	102,708	72,071	82,292	138,575
Charges for current services	316,214	318,283	359,239	369,586	366,442
Other	111,431	81,219	90,486	104,647	78,455
Total revenues	3,745,376	3,700,122	3,739,058	3,904,550	3,970,472
<b>Expenditures:</b>					
General government	249,324	205,456	223,290	210,375	226,648
Public protection	1,133,843	1,063,890	1,088,377	1,149,575	1,187,848
Public ways and facilities	85,802	66,393	61,967	64,922	66,514
Health and sanitation	669,725	675,256	714,022	782,504	840,735
Public assistance	1,172,400	1,169,287	1,184,632	1,171,662	1,178,112
Education	41,461	37,422	34,599	32,210	32,034
Recreation and cultural	32,561	29,982	33,054	33,302	31,092
Total CAFR Governmental functions	3,385,116	3,247,686	3,339,941	3,444,550	3,562,983
Capital outlay	179,662	205,512	186,342	212,304	165,737
Debt service:					
Principal	112,275	169,059	64,016	61,241	75,687
Interest	103,831	101,036	97,290	94,320	93,678
Bond issuance costs	3,959	739	349	374	393
Payment to refunded bond escrow agent		15,377	3,437		
Total expenditures	3,784,843	3,739,409	3,691,375	3,812,789	3,898,478
Excess (deficiency) of revenues over (under) expenditures	(39,467)	(39,287)	47,683	91,761	71,994
<b>Other financing sources (uses)</b>					
Sale of capital assets	31	365	2,673	740	5,997
Issuance of bonds and loans:					
Face value of bonds issued	136,885			32,665	29,335
Face value of loans issued					
Discount on issuance of bonds				(182)	
Premium on issuance of bonds	1,175	7,803	1,237		574
Long-term debt proceeds					
Refunding bonds issued	443,515	80,940	19,260		
Payment to refunded bond escrow agent	(441,038)	(83,173)	(18,774)		
Transfers in	525,424	452,018	426,611	460,192	460,931
Transfers (out)	(525,689)	(457,683)	(430,527)	(465,106)	(472,183)
Total other financing sources (uses)	140,303	270	480	28,309	24,654
Extraordinary loss				(3,126)	
Net change in fund balances	100,836	(39,017)	48,163	116,944	96,648
Debt service as a percentage of noncapital expenditures	5.99%	7.64%	4.60%	4.32%	4.54%

**Table 5**  
**County of San Diego**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years (1)**  
**(In Thousands)**

Fiscal Year	Real Property		Personal Property		Less: Tax Exempt		Total Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured		
2004	\$ 247,063,576	\$ 2,728,490	\$ 3,007,787	\$ 8,941,840	\$ 5,961,964	\$ 780,078	\$ 254,999,651	1.00000
2005	273,700,150	2,645,348	2,951,588	8,852,828	6,504,638	827,514	280,817,762	1.00000
2006	310,318,786	2,748,781	3,273,999	9,533,091	6,958,731	957,441	317,958,485	1.00000
2007	347,969,648	3,380,284	2,461,837	10,739,964	7,500,343	1,053,199	355,998,191	1.00000
2008	381,485,632	3,321,363	3,528,453	10,387,757	8,219,783	1,207,922	389,295,500	1.00000
2009	398,804,220	3,411,110	3,604,712	10,891,875	9,043,072	1,293,899	406,374,946	1.00000
2010	389,083,154	3,261,524	3,597,697	11,596,968	9,779,505	1,465,316	396,294,522	1.00000
2011	384,566,788	3,361,476	3,642,380	10,997,174	10,332,112	1,458,658	390,777,048	1.00000
2012	387,715,176	3,326,188	3,604,459	10,878,963	10,959,285	1,578,206	392,987,295	1.00000
2013	388,067,793	3,362,102	3,785,463	10,908,493	11,532,649	1,632,359	392,958,843	1.00000

(1) Due to the passage of Proposition 13 (Prop 13) in 1978, the County does not track the estimated actual value of real and personal properties; therefore, assessed value as a percentage of actual value is not applicable. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

**Table 6**  
**County of San Diego**  
**Property Tax Rates – Direct and Overlapping Governments**  
**(Per \$100 of Assessed Value)**  
**Last Ten Fiscal Years**

	Fiscal Years									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Direct Rates (1)</b>										
County of San Diego	0.146	0.130	0.133	0.140	0.139	0.138	0.140	0.140	0.140	0.140
Cities	0.204	0.199	0.200	0.219	0.225	0.229	0.232	0.232	0.231	0.232
Schools	0.614	0.642	0.637	0.605	0.600	0.597	0.594	0.594	0.595	0.594
Special Districts	0.036	0.029	0.030	0.036	0.036	0.036	0.034	0.034	0.034	0.034
Total Direct Rates	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
<b>Overlapping Rates (2)</b>										
Cities	0.003	0.004	0.004	0.005	0.005	0.004	0.004	0.004	0.004	0.004
Schools	0.062	0.062	0.059	0.055	0.058	0.050	0.063	0.066	0.073	0.073
Special Districts	0.007	0.006	0.008	0.009	0.009	0.007	0.008	0.008	0.009	0.009
Total Overlapping Rates	0.072	0.072	0.071	0.069	0.072	0.061	0.075	0.078	0.086	0.086
Total Direct and Overlapping Rates	1.072	1.072	1.071	1.069	1.072	1.061	1.075	1.078	1.086	1.086

(1) The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in Fiscal Year 1978-79 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

(2) Overlapping rates for cities, schools and special districts are chargeable to property owners within their respective tax rate areas (TRA). Overlapping rates do not apply to all property owners (e.g the rates for special districts apply only to property owners whose property is located within the geographic boundary (TRA) of the special district.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

**Table 7**  
**County of San Diego**  
**Principal Property Taxpayers**  
**Current Year and Nine Years Ago**  
**(In Thousands)**

Taxpayer	2013			2004		
	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value
San Diego Gas & Electric Company	\$ 6,680,341	1	1.76%	\$ 2,672,125	1	1.09%
Southern California Edison Co.	2,458,486	2	0.65%	1,565,351	2	0.64%
Host Hotels and Resorts	1,547,903	3	0.41%			
Irvine Co.	1,486,278	4	0.39%			
Kilroy Realty LP	1,369,583	5	0.36%	609,558	4	0.25%
Qualcomm Inc	1,260,447	6	0.33%	486,805	5	0.20%
B S K Del Partners LLC	966,452	7	0.25%			
Pacific Bell Telephone Company	811,092	8	0.21%			
Sunstone Park Lessees LLC	600,540	9	0.16%			
O C/S D Holdings LLC	600,462	10	0.16%			
SBC California				1,065,200	3	0.44%
Fashion Valley Mall LLC				426,783	6	0.17%
Cabrillo Power I LLC				373,200	7	0.15%
L-O Coronado Holdings LLC				302,067	8	0.12%
Sea World Inc				295,550	9	0.12%
J M S Acquisition Sub Inc				264,738	10	0.11%
Totals	\$ 17,781,584		4.68%	\$ 8,061,377		3.29%

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

**Table 8**  
**County of San Diego**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(In Thousands)**

Fiscal Year	Collections within the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2004	\$ 2,549,997	\$ 2,512,209	98.52%	\$ 30,545	\$ 2,542,754	99.72%
2005	2,808,178	2,759,201	98.26%	41,475	2,800,676	99.73%
2006	3,179,585	3,110,799	97.84%	62,131	3,172,930	99.79%
2007	3,559,982	3,454,709	97.04%	95,528	3,550,237	99.73%
2008	3,892,955	3,739,090	96.05%	135,662	3,874,752	99.53%
2009	4,063,749	3,903,633	96.06%	126,167	4,029,800	99.16%
2010	3,962,945	3,821,278	96.43%	86,132	3,907,410	98.60%
2011	3,907,770	3,795,900	97.14%	48,542	3,844,442	98.38%
2012	3,929,873	3,819,892	97.20%	34,043	3,853,935	98.07%
2013	3,929,588	3,871,591	98.52%	N/A	3,871,591	98.52%

(1) Includes secured, unsecured and unitary tax levy for the County and school districts, cities and special districts under the supervision of independent governing boards.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

**Table 9**  
**County of San Diego**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
**(In Thousands, Except Per Capita Amount)**

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>					
Certificates of Participation & Lease Revenue Bonds	\$ 341,391	394,655	360,625	369,685	335,532
San Diego County Redevelopment Agency Revenue Refunding Bonds	4,400	4,260	15,955	15,597	15,279
Tobacco Settlement Asset-Backed Bonds	434,270	424,520	523,123	541,108	543,687
Pension Obligation Bonds	1,254,806	1,241,689	1,231,369	1,203,698	1,068,200
Capital and retrofit loans	5,750	7,316	8,098	7,920	7,043
Capitalized Leases	37,346	34,625	31,894	29,623	27,590
<b>Business-type Activities:</b>					
Capital Loans	2,998	2,926	2,745	2,551	2,255
Sanitation Loans	195				
Total Primary Government	\$ 2,081,156	2,109,991	2,173,809	2,170,182	1,999,586
Percentage of Personal Income (1)	1.75%	1.67%	1.63%	1.51%	1.48%
Per Capita (1)	\$ 709	717	737	730	636

	Fiscal Year				
	2009	2010	2011	2012	2013
<b>Governmental Activities:</b>					
Certificates of Participation & Lease Revenue Bonds	\$ 475,913	432,760	402,396	410,126	413,992
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	14,945	14,602	14,243		
Tobacco Settlement Asset-Backed Bonds	543,374	548,817	556,039	562,391	551,350
Pension Obligation Bonds	1,003,490	872,540	839,652	805,272	769,068
Capital and retrofit loans	7,043	7,404	7,162	6,167	5,169
Capitalized Leases		242	212	185	152
<b>Business-type Activities:</b>					
Capital Loans	2,038	1,809	1,566	1,313	1,046
Total Primary Government	\$ 2,046,803	1,878,174	1,821,270	1,785,454	1,740,777
Percentage of Personal Income (1)	1.49%	1.24%	1.17%	1.14%	1.11%
Per Capita (1)	\$ 643	582	585	568	553

(1) See table 13 Demographic and Economic Statistics

(2) Pursuant to California Assembly Bill ABx1 26, the responsibility for the payment of this debt was transferred to the County of San Diego Successor Agency Private Purpose Trust Fund.

**Table 10**  
**County of San Diego**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**  
**(In Thousands, Except Per Capita Amount)**

	Fiscal Year				
	2004	2005	2006	2007	2008
Certificates of Participation & Lease Revenue Bonds	\$ 341,391	394,655	360,625	369,685	335,532
Less: Amounts Available in Debt Service Fund	21,798	29,085	29,380	35,238	26,474
Net Certificates of Participation & Lease Revenue Bonds	319,593	365,570	331,245	334,447	309,058
Pension Obligation Bonds	1,254,806	1,241,689	1,231,369	1,203,698	1,068,200
Less: Amounts Available in Debt Service Fund	14,966	66,550	50,822	27,328	15,248
Net Pension Obligation Bonds	1,239,840	1,175,139	1,180,547	1,176,370	1,052,952
Total Net Bonded Debt	\$ 1,559,433	1,540,709	1,511,792	1,510,817	1,362,010
Percentage of Actual Taxable Value of Property (1)	0.61%	0.55%	0.48%	0.42%	0.35%
Per Capita (2)	532	524	513	508	433

	Fiscal Year				
	2009	2010	2011	2012	2013
Certificates of Participation & Lease Revenue Bonds	\$ 475,913	432,760	402,396	410,126	413,992
Less: Amounts Available in Debt Service Fund	50,513	35,547	26,867	26,860	28,140
Net Certificates of Participation & Lease Revenue Bonds	425,400	397,213	375,529	383,266	385,852
Pension Obligation Bonds	1,003,490	872,540	839,652	805,272	769,068
Less: Amounts Available in Debt Service Fund	15,741	3,364	2,117	629	161
Net Pension Obligation Bonds	987,749	869,176	837,535	804,643	768,907
Total Net Bonded Debt	\$ 1,413,149	1,266,389	1,213,064	1,187,909	1,154,759
Percentage of Actual Taxable Value of Property (1)	0.35%	0.32%	0.31%	0.30%	0.29%
Per Capita (2)	444	393	389	378	367

(1) See Total Assessed Value on Statistical Table 5.

(2) See population data on Statistical Table 13.

**Table 11**  
**County of San Diego**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(In Thousands)**

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit (1)	Legal Debt Margin	Legal Debt Margin/ Debt Limit
2004	\$ 3,187,496		\$ 3,187,496	100%
2005	3,510,222		3,510,222	100%
2006	3,974,481		3,974,481	100%
2007	4,449,977		4,449,977	100%
2008	4,866,194		4,866,194	100%
2009	5,079,687		5,079,687	100%
2010	4,953,682		4,953,682	100%
2011	4,884,713		4,884,713	100%
2012	4,912,341		4,912,341	100%
2013	4,911,986		4,911,986	100%

**Legal Debt Margin Calculation for Fiscal Year 2013**

Assessed value	\$ 392,958,843
Debt limit (1.25% of total assessed value) (2)	4,911,986
Debt applicable to limit:	
General obligation bonds	
Less: Amount set aside for repayment of general obligation debt	
Total net debt applicable to limit	
Legal debt margin	<u>\$ 4,911,986</u>

(1) For the fiscal years presented, the County had no debt that qualified as indebtedness subject to the bonded debt limit under the California Constitution.

(2) Under California State law, the total amount of bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll.



**Table 12**  
**County of San Diego**  
**Pledged-Revenue Coverage**  
**Last Ten Fiscal Years**  
**(In Thousands)**

**Tobacco Settlement Asset-Backed Bonds (1)**

<b>Fiscal Year</b>	<b>Tobacco Settlement Revenues</b>	<b>Less: Operating Expenses (2)</b>	<b>Net Available Revenue</b>	<b>Principal (3)</b>	<b>Interest</b>	<b>Coverage</b>
2004	\$ 29,961	\$ 131	\$ 29,830	\$ 8,930	\$ 24,830	0.88
2005	30,415	172	30,243	9,955	24,446	0.88
2006	27,915	173	27,742	1,550	11,975	2.05
2007	29,219	164	29,055	3,100	26,820	0.97
2008	31,106	146	30,960	6,865	26,599	0.93
2009	34,181	156	34,025	10,000	26,273	0.94
2010	28,503	151	28,352	4,500	25,798	0.94
2011	26,976	158	26,818	2,995	25,584	0.94
2012	27,509	165	27,344	3,755	25,442	0.94
2013	41,460	111	41,349	17,035	25,263	0.98

(1) Data for fiscal years 2004-2006 applies to the Series 2001 Tobacco Settlement Asset-Backed (Tobacco) bonds that were issued in 2002. In May 2006, the Series 2001 Tobacco bonds were refunded and the Series 2006 Tobacco Settlement Asset-Backed bonds were issued.

(2) Operating expenses do not include interest.

(3) Tobacco Principal Debt Service requirements includes Turbo Principal payments.

**Table 13**  
**County of San Diego**  
**Demographic and Economic Statistics**  
**Last Ten Years**

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (in thousands) (2)</b>	<b>Per Capita Personal Income (in dollars)</b>	<b>School Enrollment (3)</b>	<b>Unemployment Rate (4)</b>
2004	2,933,929	\$ 113,062,259	\$ 38,536	499,356	5.1
2005	2,941,658	118,793,000	40,383	498,186	4.5
2006	2,948,362	126,194,000	42,801	495,228	4.2
2007	2,974,861	133,369,000	44,832	496,699	4.6
2008	3,146,274	143,873,000	45,728	494,016	6.0
2009	3,185,462	134,696,000	42,285	496,702	10.2
2010	3,224,432	137,525,000	42,651	496,995	11.0
2011	3,115,810	151,539,000	48,635	498,243	10.4
2012	3,128,734	155,500,000	49,701	498,263	9.2
2013	3,150,178	156,600,000	49,711	499,850	7.8

**Sources:**

**Primary**

(1) DOF - The California Department of Finance

(2) LAEDC- Los Angeles County Economic Development Corporation, the Kyser Center for Economic Research

(3) California Department of Education & Education Data Partnership

(4) U.S. Department of Labor, Bureau of Labor Statistics

**Secondary**

(1) BEA - Bureau of Economic Analysis, U.S. Department of Commerce

**Table 14**  
**County of San Diego**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2013			2004		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
State of California	40,800	1	2.73%	38,700	2	2.75%
University of California, San Diego	27,832	2	1.87%	26,654	3	1.89%
County of San Diego (4)	16,011	3	1.07%	17,902	5	1.27%
Sharp HealthCare	15,960	4	1.07%	13,175	6	0.94%
Scripps Health	14,381	5	0.96%	10,617	8	0.75%
Qualcomm Inc.	13,400	6	0.90%			
City of San Diego	10,306	7	0.69%	12,384	7	0.88%
Kaiser Permanente	7,800	8	0.52%	7,121	9	0.51%
General Atomics (and affiliated companies)	7,668	9	0.51%			
UC San Diego Health System	6,132	10	0.41%			
Federal Government				38,900	1	2.76%
San Diego Unified School District				21,073	4	1.50%
U.S. Postal Service, San Diego District				6,464	10	0.46%
Total	160,290		10.73%	192,990		13.71%

## Sources:

(1) San Diego Business Journal

(2) California Labor Market Info

Percentage is calculated by dividing employees by total employment of 1,492,300 as of June 2013

(3) California Labor Market Info

Percentage is calculated by dividing employees by total employment of 1,407,200 as of June 2004

(4) County of San Diego 2013 and 2004 Adopted Operational Plans

**Table 15**  
**County of San Diego**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years**

Function	Fiscal Year				
	2004	2005	2006	2007	2008
General	1,578	1,495	1,486	1,505	1,538
Public protection	7,667	7,506	7,673	7,804	8,027
Public ways and facilities	351	350	366	373	393
Health and sanitation	2,250	2,130	2,127	2,188	2,242
Public assistance	3,737	3,567	3,761	3,659	3,781
Education	265	265	275	295	297
Recreation and cultural	154	154	158	168	180
Total	16,002	15,467	15,846	15,992	16,458

Function	Fiscal Year				
	2009	2010	2011	2012	2013
General	1,515	1,487	1,477	1,451	1,485
Public protection	7,879	7,575	7,362	7,430	7,638
Public ways and facilities	405	390	374	367	369
Health and sanitation	2,222	2,136	2,088	2,045	2,068
Public assistance	3,659	3,497	3,321	3,440	3,728
Education	312	293	277	256	251
Recreation and cultural	176	173	169	171	162
Total	16,168	15,551	15,068	15,160	15,701

Source: County of San Diego Auditor and Controller, Central Payroll Division

**Table 16**  
**County of San Diego**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

Function	Fiscal Year				
	2004	2005	2006	2007	2008
<b>General</b>					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	(1)	74.00%	96.10%	94.50%	99.80%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	(1)	(1)	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	(1)	99.00%	98.00%	97.20%	96.00%
<b>Public protection</b>					
Child Support Services: Percent of current support collected (federal performance measure #3)	41.00%	42.10%	49.00%	50.00%	51.00%
Sheriff: Deputy Initiated Actions (DIA)	(1)	221,732	215,346	243,118	263,626
Sheriff: Number of jail bookings	139,019	145,180	144,727	146,566	142,357
Sheriff: Daily average – number of inmates	5,009	5,102	5,184	5,118	5,209
District Attorney: Felony defendants received	30,108	31,150	31,182	30,357	27,849
District Attorney: Misdemeanor defendants received	27,575	25,443	28,068	28,081	28,458
Planning and Land Use: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%	100.00%
Animal Services: Percentage euthanized animals that were treatable	(1)	12.90%	12.90%	13.80%	15.80%
<b>Public ways and facilities</b>					
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	(1)	42,000	51,287	28,700	29,580
<b>Health and sanitation</b>					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Behavioral Health Services: Wait time for children's mental health outpatient treatment	9 days	5 days	4 days	4 days	4 days
<b>Public assistance</b>					
Strategic Planning and Operational Support: Welfare to work participants have paid employment	(1)	(1)	(1)	(1)	(1)
Strategic Planning and Operational Support: Welfare to work participants participating in work activities	(1)	(1)	(1)	(1)	(1)
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	93.00%	94.00%	96.00%	96.00%	95.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	74.00%	76.00%	79.00%	83.00%	86.00%
<b>Education</b>					
County Library: Annual average circulation per item	(1)	2.51	2.57	3.08	3.10
<b>Recreation and cultural</b>					
Parks and Recreation: Number of parkland acres owned and managed	37,326	40,000	40,600	41,100	41,500
Parks and Recreation: Number of miles of trails managed in the County trails program	(1)	(1)	275	305	315
(1) Trend data not available					
Source: Various County departments					

Continued on next page



**Table 16**  
**County of San Diego**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

(Continued)

Function	Fiscal Year				
	2009	2010	2011	2012	2013
<b>General</b>					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	94.00%	93.00%	94.00%	98.00%	74.30%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	99.00%	99.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	96.30%	97.00%	98.00%	97.00%	98.00%
<b>Public protection</b>					
Child Support Services: Percent of current support collected (federal performance measure #3)	50.00%	53.00%	59.00%	64.00%	67.00%
Sheriff: Deputy Initiated Actions (DIA)	270,666	333,924	322,753	300,774	309,604
Sheriff: Number of jail bookings	144,756	139,314	136,451	130,044	126,836
Sheriff: Daily average – number of inmates	5,141	4,751	4,622	4,846	5,274
District Attorney: Felony defendants received	28,150	27,744	26,619	25,983	27,745
District Attorney: Misdemeanor defendants received	29,512	28,896	28,926	26,800	25,080
Planning and Land Use: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%	100.00%
Animal Services: Percentage euthanized animals that were treatable	15.90%	24.00%	26.40%	25.30%	28.00%
<b>Public ways and facilities</b>					
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	29,180	28,802	27,680	25,404	25,000
<b>Health and sanitation</b>					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(1)	99.00%	99.00%	99.00%	99.50%
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(1)	97.00%	97.00%	99.00%	99.40%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	7 days	5 days	5 days	5 days	4 days
<b>Public assistance</b>					
Strategic Planning and Operational Support: Welfare to work participants have paid employment	(1)	26.45%	16.00%	20.00%	25.00%
Strategic Planning and Operational Support: Welfare to work participants participating in work activities	(1)	42.00%	24.00%	41.00%	(2)
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	95.00%	96.00%	96.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	87.00%	85.20%	82.00%	79.00%	83.00%
<b>Education</b>					
County Library: Annual average circulation per item	5.44	6.46	9.95	7.98	7.52
<b>Recreation and cultural</b>					
Parks and Recreation: Number of parkland acres owned and managed	45,043	44,616	45,187	45,661	47,270
Parks and Recreation: Number of miles of trails managed in the County trails program	320	325	326	329	330

(1) Trend data not available

(2) This measure is no longer relevant as a result of state legislation SB 1041 that made changes to the to California Work Opportunity and Responsibility to Kids (CalWORKS) program.

Source: Various County departments

**Table 17**  
**County of San Diego**  
**Capital Asset Statistics by Function**  
**Last Nine Fiscal Years (1)**

Function	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government									
Fleet vehicles	1,608	1,797	1,492	2,186	1,841	1,608	1,664	1,872	1,762
Buildings	1,038	1,029	1,108	1,131	1,135	1,092	1,096	1,085	1,126
Land	884	896	917	940	989	1,015	1,042	1,073	1,090
Public protection									
Building - sub stations	5	5	9	12	12	11	12	12	12
Patrol units	922	920	1,415	1,491	1,519	1,806	1,404	1,310	1,402
Detention facilities	9	9	10	10	10	10	10	10	9
Public ways and facilities									
Road miles	1,905.79	1,911.18	1,921.25	1,927.99	1,929.40	1,930.70	1,932.05	1,932.83	1,938.63
Bridges	174	174	174	178	178	178	178	196	200
Airports	8	8	8	7	7	7	7	7	7
Road stations	32	32	15	15	15	15	14	14	13
Health and sanitation									
Inactive landfills	11	11	18	17	17	23	23	23	23
Sewer lines miles	376.32	379.31	379.83	406.00	425.10	427.00	432.00	432.00	432.00
Water pollution control facilities	2	2	3	3	3	4	5	5	5
Wastewater Treatment Plants								3	3
Wastewater Pump Stations								8	8
Public assistance									
Administration building	1	1	1	1	1	1	1	0	1
Housing facilities	6	6	6	6	6	6	6	6	6
Education									
Libraries	27	27	20	20	20	20	20	20	20
Recreation and cultural									
Parks/Open space area	90	90	92	95	92	92	91	91	91
Camp grounds	9	9	9	9	8	8	8	8	8

(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section

Source: Various County departments

